## **2014 UNTRENDED FACTORS**

COMMERCIAL EQUIPMENT

Year of		PERSONAL PROPERTY AND FIXTURES										
Acq.	AGE	3	4	5	6	8	10	12	15	17	20	25
2013	1	67	76	81	85	89	92	94	95	96	97	98
2012	2	38	52	62	69	78	83	87	90	92	94	96
2011	3	17	32	45	54	67	75	80	85	88	91	94
2010	4	10	17	29	40	56	66	73	80	83	87	91
2009	5	10	10	18	28	45	57	66	75	79	84	89
2008	6	10	10	10	18	35	49	59	69	74	80	86
2007	7	10	10	10	11	26	41	52	64	70	76	84
2006	8	10	10	10	10	19	33	45	<b>5</b> 8	65	72	81
2005	9	10	10	10	10	14	26	38	53	60	69	78
2004	10	10	10	10	10	10	20	32	47	55	65	75
2003	11	10	10	10	10	10	16	26	42	50	61	73
2002	12	10	10	10	10	10	12	22	37	45	57	70
2001	13	10	10	10	10	10	10	17	32	41	52	66
2000	14	10	10	10	10	10	10	14	27	36	48	63
1999	15	10	10	10	10	10	10	11	23	32	44	60
1998	16	10	10	10	10	10	10	10	19	28	40	57
1997	17	10	10	10	10	10	10	10	16	24	37	54
1996	18	10	10	10	10	10	10	10	14	21	33	51
1995	19	10	10	10	10	10	10	10	11	18	29	47
1994	20	10	10	10	10	10	10	10	10	15	26	44
1993	21	10	10	10	10	10	10	10	10	13	23	41
1992	22	10	10	10	10	10	10	10	10	11	21	38
1991	23	10	10	10	10	10	10	10	10	10	18	35
1990	24	10	10	10	10	10	10	10	10	10	16	32
1989	25	10	10	10	10	10	10	10	10	10	14	29
1988	26	10	10	10	10	10	10	10	10	10	13	27
1987	27	10	10	10	10	10	10	10	10	10	11	24
1986	28	10	10	10	10	10	10	10	10	10	10	22
1985	29	10	10	10	10	10	10	10	10	10	10	20
1984	30	10	10	10	10	10	10	10	10	10	10	18
1983	31	10	10	10	10	10	10	10	10	10	10	17
1982	32	10	10	10	10	10	10	10	10	10	10	15
1981	33	10	10	10	10	10	10	10	10	10	10	14
1980	34	10	10	10	10	10	10	10	10	10	10	12
1979	35	10	10	10	10	10	10	10	10	10	10	10
1978	36	10	10	10	10	10	10	10	10	10	10	10

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.